

Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • (919) 733-4222 • No. 9-2004

AICPA Issues SSARS No. 10

In May 2004, the Accounting and Review Services Committee (ARSC) of the American Institute of CPAs (AICPA) issued Statement on Standards for Accounting and Review Services (SSARS) No. 10, *Performance of Review Engagements* and in doing so, made the most significant changes in review engagement requirements since SSARS No. 1, *Compilation and Review of Financial Statements*, was issued in 1978.

SSARS No. 10, which takes effect for reviews of financial statements ending on or after December 15, 2004, revises SSARS No. 1 by expanding on previously provided guidance and requirements in the following areas:

- Analytical procedures;
- Inquiries;
- Management representation letter; and
- Workpaper documentation.

Analytical Procedures

SSARS No. 10 reinforces the appropriateness of using analytical procedures during review engagements and requires CPAs to document the analytical procedures they use during a review, as well as the results, in their workpapers.

The three most common types of analyses used by CPAs during the analytical review process are trend analysis, ratio analysis, and model-based procedures.

To develop expectations and measure the reasonableness of the client's

financial statements as required in a review engagement, CPAs must be knowledgeable of financial and other factors affecting the economy, the client's company, and the industry in which it operates.

Inquiries

SSARS No. 10 assembles inquiries the CPA should consider performing in a logical sequence and includes specific inquiries that are required regarding fraud. Those inquiries of management include, but are not limited to, the following matters:

- Whether the financial statements have been prepared in conformity with generally accepted accounting principles consistently applied or another comprehensive basis of accounting;
- The entity's accounting principles and practices and the methods followed in applying them and procedures for recording, classifying, and summarizing transactions, and accumulating information for disclosure in the financial statements;
- Unusual or complex situations that may have an effect on the financial statements;
- Significant transactions occurring or recognized in the last several days of the reporting period;

SSARS No. 10

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Thurman Lee Gause Appointed to Board

Robert N. Brooks, Executive Director of the North Carolina State Board of CPA Examiners, recently announced that Governor Michael F. Easley, Jr., has appointed Thurman Lee Gause, of Sunset Beach, as a Public Member of the Board.

Gause, whose term will expire June 30, 2007, took the Oath of Office at the August 23, 2004, Board meeting.

He replaces Scott L. Cox, CPCU, CIC, who had served on the Board since 1995 (see page 7).

Additional information on Gause will be available in an upcoming issue of the *Activity Review*.

www.cpaboard.state.nc.us

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Disciplinary Actions

Elizabeth Rebecca Palmer, #19983
Lenoir, NC 06/22/04

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on June 22, 2004, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over the Respondent and this matter.
3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Notice Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.
6. Respondent was not present at the Hearing and was not represented by counsel.
7. Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
8. In April of 2002, a complaint was received by the Board office from Richard J. Herman, (Mr. Herman), which he filed and signed as President on behalf of Leisure Craft, Inc. (Client Company). In the complaint, Mr. Herman affirmatively stated that, during the period from March 2000 through September 2000, Respondent embezzled "substantial money" from Client Company and "subjected the company to other costs and losses" due to

Respondent's "unprofessional conduct" (Exhibit 1).

9. On at least four (4) occasions, copies of the complaint and letters requesting Respondent's reply to the allegations were sent to Respondent's last known address by first-class or certified/return receipt mail. Said mail has been returned by the United States Postal Service as "Unclaimed" or "Unable to Forward."

10. In July of 2002, a Grand Jury for Superior Court Division, Henderson County, returned a True Bill of Indictment against Respondent citing that Respondent "unlawfully, willfully and feloniously did embezzle, fraudulently and knowingly misapply and convert to her own use, and take and make away with and secrete with the intent to embezzle and fraudulently misapply and convert to her own use \$36,984.76 in U.S. Currency belonging to Leisure Craft, Inc." (Exhibit 2).

11. Sometime in March of 2003, Respondent and Representatives of Client Company entered into a Release of Claim and Confidentiality Agreement by which Respondent agreed to pay Client Company the sum of \$65,648.21.

12. The embezzlement charges against Respondent were dismissed on March 31, 2003, based on the fact that Respondent "has made restitution for the stolen monies."

13. On March 29, 2003, Buncombe County issued warrants for four (4) counts of felony forgery of instrument and four (4) counts of uttering forged instrument against Respondent.

14. On April 2, 2003, Buncombe County issued warrants against Respondent for four (4) counts of embezzlement.

15. On March 3, 2004, Respondent was found guilty on one (1) count of embezzlement and four (4) counts of uttering forged instrument.

CONCLUSIONS OF LAW

1. Respondent's misappropriation of funds from her employer, Leisure Craft, Inc., constitutes violations of

NCGS 93-12(9) and 21 NCAC 8N .0201 and 8N .0203.

2. Respondent's felony conviction on one (1) count of embezzlement and four (4) counts of uttering forged instrument represents violation of NCGS 93-12(9) and 21 NCAC 8N .0201 and 8N .0203.

3. Respondent's failures to respond to Board inquiries are violations of NCGS 93-12(9)e and 21 NCAC 8N .0203(b)(1) and 8N .0206.

BASED ON THE FOREGOING, the Board orders in a vote of five (5) to zero (0) that:

1. The Certified Public Accountant certificate issued to Respondent, Elizabeth Rebecca Palmer, is hereby permanently revoked.

Chieh-Chun (Jay) Hsu, #23435
Durham, NC 08/23/04

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent was the holder of North Carolina certificate number 23435 as a Certified Public Accountant.

2. On October 31, 2003, Respondent was arrested and charged with two felony counts of obtaining property by false pretense and one felony count of financial identity fraud (Attachment 1). According to the charges, Respondent used a client's name and social security number to obtain nearly \$2.5 million in mortgages to buy a house in Charlotte.

3. On June 24, 2004, Respondent pled guilty to a felony charge of financial identity fraud and a felony charge of obtaining property by false pretense (Attachment 2).

4. As a part of its Judgment, the Court placed Respondent on probation for twenty-four (24) months, ordered Respondent not to work as a CPA during

the period of his probation, and required Respondent to surrender his CPA certificate for the period of his probation.

5. On July 9, 2004, the Board office received a letter from Respondent dated June 30, 2004, surrendering his CPA certificate and providing the Board with his certificate and a copy of the Superior Court Judgment.

6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)a and e, and 21 NCAC 8N .0201, .0202, .0203, and .0204 (b).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Chieh-Chun Hsu, is hereby permanently revoked.

2004 Board Meetings

October 25

November 22

December 20

Meetings of the Board are open to the public except when, under State law, some portions are closed to the public.

Unless otherwise noted, meetings are held at the Board office in Raleigh and begin at 10:00 a.m.

SSARS No. 10 continued from front

- The status of uncorrected misstatements identified during the previous engagement;
- Questions that have arisen in the course of applying the review procedures;
- Events subsequent to the date of the financial statements that could have a material effect on the financial statements;
- Their knowledge of any fraud or suspected fraud affecting the entity involving management or others where the fraud could have a material effect on the financial statements, for example, communications received from employees, former employees, or others;
- Significant journal entries and other adjustments;
- Communications from regulatory agencies; and
- Actions taken at meetings of shareholders, the board of directors, committees of the board, or comparable gatherings that may affect the financial statements.

Management Representation Letter

The ARCS determined that the issue of fraud should be addressed in a review engagement; therefore, SSARS No. 10 requires specific inquiries about fraud and specific written representations from management about it.

SSARS No. 10 requires the CPA to obtain from management written representations for all financial statements and periods covered by the review report even if the current management was not present during all periods covered in the CPA's report.

Although the contents will depend on the circumstances of the engagement and the nature and basis of presentation of the financial statements, SSARS No. 10 requires specific representations from management on the following matters:

- Management's acknowledgment of its responsibility to prevent and detect fraud; and

- Management's knowledge of any known or suspected fraud affecting the entity, involving management or others, where the fraud could have a material effect on financial statements.

Workpaper Documentation

SSARS No. 10 gives documentation guidance that requires documentation of the following:

- Matters addressed in the CPA's inquiries of management;
- Analytical procedures performed, including expectations developed, factors considered, and the evaluation results;
- Additional review procedures performed that result from unexpected differences detected during the performance of analytical procedures;
- Unusual matters such as significant journal entries that are made on or around the last day of the accounting period for no apparent business reason that are detected during the performance of review procedures; and
- The management representation letter.

Conclusion

The ARCS, through the issuance of SSARS No. 10, requires that the CPA make inquiries regarding the issue of fraud, which is so important in today's business environment.

SSARS No. 10 will assist CPAs and management in understanding their respective responsibilities regarding review engagements.

Of utmost importance is the fact that SSARS No. 10 will improve the guidance provided for review engagements and therefore, the quality of work of CPAs.

If you have questions regarding SSARS No. 10, please contact the Board's Deputy Director, J. Michael Barham, CPA, by telephone at (919) 733-4215 or by e-mail at mikebarham@bellsouth.net.

AICPA GAAP Survey

In late 2003, the American Institute of CPAs (AICPA) formed a special task force, the Private Company Financial Reporting Task Force, to examine private company financial reporting.

In July 2004, the Task Force launched a web-based survey to poll the stakeholders of private company financial reporting—bank lenders, investor and venture capital/buyout firms, surety, bonding and insurance firms, business owners and managers, auditors, and more—to determine if general purpose financial statements of private (or privately-held), for-profit entities, prepared in accordance with generally accepted accounting principles (GAAP), meet the needs of all constituents of that reporting.

The survey, which is accessible at <http://survey.themsgroup.com/aicpa.html>, will also reach various stakeholders via a separate phone survey.

Individual responses will be kept confidential, but the general results of the survey will be announced later this year.

A *Discussion Paper* with differing views on various topics related to private company financial reporting is available via the AICPA web site at http://www.aicpa.org/members/div/acctstd/pvtco_fincl_reprt/index.htm.

Address Changed?

Pursuant to 21 NCAC 8J.0107, all North Carolina CPAs and CPA firms must notify the Board, in writing, within 30 days of any change of address or business location.

For your convenience, a “Notice of Address Change” form is printed on the back cover of each issue of the *Activity Review*.

Licensees and firms should mail or fax changes to Alice Steckenrider. Address changes can also be e-mailed to alicegst@bellsouth.net.

Exam candidates are encouraged to mail or fax address changes to Phyllis Elliott. Changes can also be e-mailed to pwelliot@bellsouth.net.

Certificates Issued

At its August 23, 2004, meeting, the Board approved the following applications for certification:

Melissa Gail Alligood	Tina Marie Lodge
Evan Andrew Anderson	Shelly Schultz McKee
Meredith Lee Bolton	Ashley Truly McMillan
Douglas Russell Browne	Kevin Lee Metcalf
Sarah Elizabeth Chaffins	Charity Annette Miller
Jennifer Lynn Coats	Robin Lynn Milligan-Jones
Caron Elaine Crouse	Douglas W. Mishoe
Stephanie Lynn Cyrus	Timothy Aaron Moore
Richard Clifton Dawson, Jr.	Elizabeth Jones Morrow
Carlton Wayne Edwards, II	Erik Kristopher Otto
Tara Ann Edwards	Carl Player Patterson
Jason A. Enoch	Kristina Jean Reid
Carriea Kafae Shemone Flowers	Andrea Yvonne Richardson
Andrew Gordon Foster	Charles Stewart Rigsbee, Jr.
Donald B. Freudiger	Sonia Ivette Rodriguez-Marshall
Mary Ann Gardner	Bonnie J. Sames
Charla Dean Gottschalk	Charles J. Shearer
Jeffrey Smith Greenway	Tara Mechelle Sherbert
Crystal Rae Gugelmeyer	Julie Frazier Silnutzer
Wayne Richard Hayden, Jr.	Tanya Lynn Singleton
Shelley A. Lee Hing	Scott Alton-McGraw Stewart
Benjamin Irwin Holcomb	Amanda Jane Thomas
Jason Paul Holt	Davis Gray Tyndall
Shirley J. Huff	Lori Ann Verrette
Kimberly M. Hughes	Jason Caldwell Wilkinson
Jeffrey Kendrick Hunt	Beverly Ruth Winstead
Robert W. Johns	Timothy Allen Wise
Chad Eugene Johnson	Theresa Bates Younce
Lee Allison Lemonds	

NCDOR Requests Licensee Information

At the request of the Examinations Division of the North Carolina Department of Revenue (NCDOR), the Board will provide the name, address, certificate number, and date of certificate issuance or renewal of each North Carolina CPA to the NCDOR.

The NCDOR will use this public information to increase tax compliance by identifying taxpayers who may be delinquent in the filing of North Carolina individual income tax returns.

Pursuant to 21 NCAC 8N .0207, *Violation of Tax Laws*, a CPA shall not knowingly violate any state or federal tax laws in handling the CPA's personal business affairs, or the business affairs of an employer or client, or the business affairs of any company owned by the CPA.

If you have questions regarding this matter, please contact the Board's Executive Director, Robert N. Brooks, by telephone at (919) 733-1425 or by e-mail at rnbrooks@bellsouth.net.

Results of Public Rule-Making Hearing

On August 23, 2004, the Board held a public rule-making hearing to consider oral and written comments relevant to the proposed adoption of 21 NCAC 8G .0410, *Professional Ethics and Conduct CPE*.

The proposed rule reads as follows: *As part of the annual CPE requirement, all active CPAs shall complete two hours of CPE in a Board-approved group study format or four hours of CPE in a Board-approved self-study format on professional ethics and conduct in 21 NCAC 8N.*

Written testimony was received from various individuals and groups, including the North Carolina Association of CPAs (NCACPA).

In addition, the Board heard oral testimony from NCACPA President Bradley J. Newkirk, CPA.

At the conclusion of the public hearing, the Board entered the public session of its regular meeting to discuss the proposed rule.

The Board voted six (6) to zero (0) to approve the rule as published in the *North Carolina Register*, Volume 18, Issue 22.

The proposed rule has been filed with the Rules Review Commission (RRC) for its consideration.

Following approval by the RRC, the proposed rule will be sent to the General Assembly for legislative review.

If no bill is introduced against the rule, the rule will be forwarded to the Office of Administrative Hearings to be entered into the North Carolina Administrative Code and will become effective January 1, 2005.

If you have questions regarding the public rule-making hearing or the rules review process, please contact the Board's Executive Director, Robert N. Brooks, by telephone at (919) 733-1425 or by e-mail at rnbrooks@bellsouth.net.

NCACPA Hosts New CPA Inauguration, Attorney General Administers CPA Oath

On July 14, 2004, the North Carolina Association of CPAs (NCACPA) with special guest North Carolina Attorney General Roy Cooper, hosted the First Annual New CPA Inauguration at the Grandover Resort and Conference Center in Greensboro.

Designed to officially welcome recently licensed CPAs to the professional community, the event also focused on the changing ethical landscape of the CPA profession.

Nearly 400 people, including recently licensed CPAs, their families, friends, colleagues, and mentors attended the event.

As part of the evening's ceremonies, Norwood G. Clark, Jr., CPA, President of the North Carolina State Board of CPA Examiners, announced the names of the recently licensed CPAs.

The CPAs were then introduced to, and photographed with, North Carolina Attorney General Cooper.

Cooper then administered the *Oath of a North Carolina CPA* (see below) to the new licensees and all CPAs in attendance were invited to take part in the *Oath*.

To commemorate the event, each new CPA received a plaque featuring a copy of the *Oath* and his or her picture with Attorney General Cooper and NCACPA President, Bradley J. Newkirk, CPA.

Oath of a North Carolina CPA

I accept this certificate as a Certified Public Accountant and assume the responsibilities and obligations. I will support the laws and regulations of the State of North Carolina and the United States. I will perform my professional duties to the best of my ability and abide by the rules of professional ethics and conduct; and I will uphold the honor and dignity of the accounting profession by serving with integrity, objectivity, and competence.

Reclassifications

Reinstatement - 08/23/04

Melford Ray Baker, #9280
Edward Wayne Carr, #7140
Kimberly Ann Cossaart, #22899
Karen Boswell Gibson, #13497
Howard Lee Gilliland, Jr., #13693
David Lee Jackson, #22588
Philip Joseph Kresse, #30052
Patricia Ann Roberts, #17890
Christopher Robert Simmons, #22022
Carly Niele Weber, #27576
Robert E. Willis, #5196

Retired - 08/23/04

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive, or intend to receive in the future, any earned compensation for current personal services in any job whatsoever and will not return to active status [21 NCAC 8A .0301(b)(23)].

Jesse J. McKinney
Forest City, NC

New E-mail Service Available for IRS Technical Guidance

The Internal Revenue Service (IRS) is launching a new service to make technical guidance available via e-mail to tax professionals when the documents are issued.

Through the IRS GuideWire list server, subscribers will receive notification of, and links to, IRS announcements, notices, revenue procedures, and revenue rulings as they are issued.

To subscribe to the service, individuals should visit "The Newsroom" on the IRS web site, www.irs.gov, and click on the link, "e-News Subscriptions."

www.cpaboard.state.nc.us

Exam Issues, Part III

The second window of the Uniform CPA Examination is over and during September, the Exam is in “refresh” mode.

While the Exam is in refresh mode, candidates can schedule appointments for the next testing window, but cannot sit for an Exam section.

To reduce the problems you may have with the Exam, please review the following Exam-related issues:

- You must take your Notice to Schedule (NTS) and two (2) valid, acceptable forms of identification with you to the Prometric Testing Center; without these items, you will not be admitted to the Prometric Testing center. Information regarding acceptable forms of identification is included in the *Candidate Bulletin* (www.cpa-exam.org).
- Prometric has specific policies regarding rescheduling or canceling appointments. If you contact Prometric less than 24 hours before the scheduled appointment, you will not be allowed to reschedule, you will forfeit all fees paid for that Exam section, and you must reapply with the Board to take that Exam section. **NOTE:** Rescheduling fees are assessed by Prometric and must be paid by the candidate; the Board is not authorized, under any circumstances, to waive or pay the fees associated with the rescheduling of a candidate’s appointment(s).
- As you leave the Prometric Testing Center, you will receive a Confirmation of Attendance. This document verifies your attendance and includes information about reporting concerns, complaints, and questions about the Exam.
- The word processing and spreadsheet applications in the Exam are not identical to Word™ and Excel™. Please review the Exam tutorial (www.cpa-exam.org) to understand the differences.
- A number of software features, such as copy and paste, are unique to the Exam. Please review the Exam tutorial (www.cpa-exam.org) to familiarize

yourself with these unique features.

- Each Exam section is composed of testlets and simulations [Business Environments & Concepts (BEC) does not include simulations]. You may review a testlet or simulation while you are in that testlet or simulation, but if you have exited the testlet or simulation, you cannot return to that testlet or simulation.
- Report any functionality problems to the Test Center Administrator (TCA). If the problem does not prevent you from continuing with the Exam, wait until the end of your testing session to report the problem to the TCA.
- Don’t get distracted by any issue if you are able to continue testing. For example, if your responses do not generate the expected result, re-read the directions and continue testing. Report the problem to the TCA at the end of your session so that a report can be

filed. The system will verify that your responses are recorded.

- If you have a problem, question, or concern with the administration of the Exam, the Prometric Testing Center, your score notice(s), etc., please notify Robert N. Brooks, the Board’s Executive Director. E-mail your name, candidate ID number, and the specific problem, question, or concern to rnbrooks@bellsouth.net.
- These Exam issues are discussed in detail in the July/August issue of the *Exam Alert*, which is available on-line at www.cpa-exam.org.
- General information about the Exam is available from the following web sites:
AICPA: www.cpa-exam.org
NASBA: www.nabssa.org
Prometric: www.prometric.com
Board: www.cpa-board.state.nc.us

Inactive Status

“Inactive,” when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title “certified public accountant” nor does he or she allow anyone to refer to him or her as a “certified public accountant” and neither he or she nor anyone else refers to him or her in any representation as described in 21 NCAC 8A .0308(b) [21 NCAC 8A .0301(b)(23)].

07/30/04	John Abraham Carraway	Wilmington, NC
07/30/04	William Larry Farmer	McLean, VA
07/30/04	Sandra Jones Waldrop	Asheville, NC
07/30/04	Berlena Jones Love	Moreno Valley, CA
07/30/04	Richard Scott Buchanan	Atlanta, GA
07/30/04	Richard Lynn Anderson	Lenexa, KS
07/30/04	John R. Trippier, Jr.	Charlotte, NC
07/30/04	Stephen Wood Martin	Greensfield, IN
07/30/04	Stephen D. Harrell	Richmond, VA
07/30/04	Kimberly M. Watson	Clemson, SC
08/02/04	Richard Camden Smith	Franklin, NC
08/02/04	Greg Alan Kennedy	Baton Rouge, LA
08/02/04	Jason E. Norman, Jr.	Cary, NC
08/02/04	Kenneth Ray Diggins	Garner, NC
08/02/04	Harris Cameron Robinson	Travelers Rest, SC
08/03/04	Eric William Gilbert Zetterholm	Asheville, NC
08/17/04	Thomas Stewart Gibson	Rocky Mount, NC
08/31/04	Jimmie Haynes Beam	Statesville, NC

NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS



RESOLUTION

WHEREAS, Scott L. Cox, has served as a member of the North Carolina State Board of Certified Public Accountant Examiners since 1995;

WHEREAS, during his tenure he served as Secretary-Treasurer of the Board; Chair of the Professional Education and Applications Committee; Chair of the Communications Committee; Member of the Executive Committee, Member of the Personnel Committee; Member of the Professional Standards Committee; and Member of the Audit Committee;

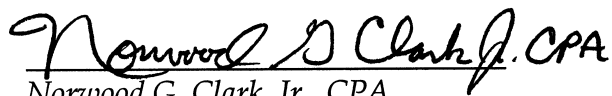
WHEREAS, he has represented the Board and the profession through his service on various committees of the National Association of State Boards of Accountancy;

WHEREAS, during his tenure he has served faithfully and tirelessly as an eloquent spokesman for the best interest of the public and the profession;

BE IT THEREFORE RESOLVED that the members of the North Carolina State Board of Certified Public Accountant Examiners thank Scott L. Cox for his dedicated service, his personal sacrifice to serve the public interest, and his leadership to the Board.

This the 23rd day of August 2004.

North Carolina State Board of
Certified Public Accountant Examiners


Norwood G. Clark, Jr., CPA
President





State Board of CPA Examiners

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Notice of Address Change

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Bus. fax () _____ E-mail Address _____
Signature _____ Date _____

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CPA Examiners
PO Box 12827
Raleigh, NC 27605-2827

Fax to: (919) 733-4209

Certificate holders not notifying the Board in writing within 30 days of any change in address or business location may be subject to disciplinary action under 21 NCAC 8J .0107.